

Mandatory Reference - N/A
Supplementary Reference - Chapter 527

Supersedes Handbook 23, Chapter 13, Closing a USAID Mission

CLOSING OF MISSIONS CHECKLISTS FOR NORMAL CLOSEOUT

I. GUIDANCE FOR USING CHECKLISTS ON HOW TO CLOSE A USAID MISSION

The purpose of this checklist is to provide a list of actions that need to be completed when it has been determined to close a USAID Mission. The closing out of a USAID may or may not include closing out all United States (U.S.) assistance activities. The closing out of a USAID can take place as a "normal" closing, an "immediate" closing, or an "emergency" closing. This checklist applies to a normal closing only. For "immediate" closing see "Closing of Missions Checklists for Immediate Closeout." For "emergency" closing see ADS Chapter 530.

USAID/W management responsibilities for a USAID closeout may be assumed by a task force consisting of representatives of the Management Bureau and respective Regional Bureaus.

This checklist applies to Mission Administrative Procedures only. It is to be used after: the determination is made to close a USAID, the Mission Director submits recommendations for closing out assistance activities (described in II below), and a plan is completed by the Regional Bureau of the Closeout (III below).

II. MISSION CLOSEOUT PLAN

The Mission Closeout Plan will be prepared by the affected Missions and detail the programmatic aspects of closing out or reconfiguring strategic objectives. There is no hard and fast rule for modifying strategic plans. Sufficient detail is required on the status of individual strategic objective activities to make informed judgements about what the Mission proposes. Missions should also outline a staffing pattern, showing staff departures as they will occur. In addition:

Missions should think in terms of leaving sustainable and useful units of assistance, and ensuring managerial and cost efficiency and accountability. All this must take place within the time frame given for transition.

All in-country activities, regardless of sponsor (i.e., Bureau for Global Programs, Field Support and Research (G), Bureau for Humanitarian Response (BHR) and regional bureau) and regardless of funding source or type (e.g., training research, food) of implementing agent must be reported.

Missions should work with the sponsoring bureau on a virtual basis in planning for closing or modifying centrally funded activities. When there is disagreement in how best to proceed, the Mission should prepare its proposal, noting areas of disagreement. G and BHR will participate in all reviews of exit (transition) plans.

Local currency must also be included in the plan. Report on the status of local currency accounts, including any USAID responsibilities for endowments, trust funds, and similar instruments and plans for winding them down or alternative proposals.

Severance pay considerations: While this should be addressed in the operations plan, Missions should research in advance local laws and custom regarding severance and the Post Compensation Plan and confer with M/HR/FSN.

Program and operational closeouts: Exit missions should seek to terminate program activities in advance of the exit date since there are numerous administrative details to attend to in closing a Mission.

Experienced closeout staff: It is helpful to retain staff with closeout experience, particularly in the EXO, CONT, and Program/PDO backstop areas. Also, the Contracting Officer and RLA should establish general guidelines and be consulted regarding contract/legal issues associated with program or administrative matters.

FSN Staff: Missions are strongly encouraged to pursue all avenues in assisting FSNs in securing post-USAID employment.

III. REVIEW OF MISSION CLOSEOUT PLAN

The Closeout Plan will be reviewed in USAID/W. Reviews will be chaired by the cognizant regional bureau with the participation of the Bureaus for Management (M), Policy and Program Coordination (PPC), Global Programs (G), and Humanitarian Response (BHR), and the Office of the General Counsel (GC). For all exit country strategies, an Action Memorandum summarizing the plan's salient features, as modified by the review, along with any outstanding issues, will be submitted to the Coordinator for Overseas Restructuring (AA/M) for approval.

IV. PREPARATION OF MISSION OPERATIONAL PLAN

Upon approval of the Mission Closeout Plan for closing out assistance activities, the Mission Director prepares an operational plan for closing out the USAID. The Mission Director's plan conforms with and implements the Mission Closeout Plan assistance activities and includes provisions covering:

The retention of sufficient and suitable staff members and the delegation of authority and assignment of specific responsibility to each to carry to completion the required closeout action with respect to each assistance activity in accordance with the plan and the time schedule.

The estimates of personnel, space, and funds required to complete the closeout, taking into account the reduction possible by each successive stage of the plan.

The timetable for the phasing out, transferring, or terminating U.S. direct-hire, participating agency, and contract personnel and replacement of assistance from other resources.

The action for terminating services of cooperating country and third country national employees.

A monthly timeframe/activity projection for the entire closeout period of major activities that must occur.

Completed Date _____

The following checklists should not be viewed as comprehensive, all-inclusive how-to-guides but are to be used in conjunction with the mission specific plan in assuring that the basic areas are covered. The closeout procedures should be adjusted as necessary to meet special activities and circumstances.

V. PERSONNEL CHECKLIST (For Policies and Procedures see Personnel Handbooks (HB))

On receipt of final USAID/W determination that the USAID Mission is to close, the Mission Director may, unless otherwise instructed by USAID/W, inform all employees of the pending action. The following steps should be followed by a closing Mission:

For U.S. Direct-Hire Employees, Mission:

- (1) Submits to USAID/W a tentative transfer schedule for each employee.

Completed Date _____

- (2) Submits a list of all PASA employees to the Office of Procurement (M/OP) in USAID/W for referral to the parent agency for action.

Completed Date _____

- (3) Has each employee submit a cabled COAR to USAID/W, if not already submitted as part of the normal reassignment process.

Completed Date _____

- (4) Request from USAID/W authority to issue travel authorizations as appropriate.

Completed Date _____

For Cooperating Country Employees and Third Country Nationals, Mission:

- (1) Conducts termination procedures in accordance with ADS 400 and the approved local compensation plan to include monitoring any outstanding issues for local FSN pension plans.

Completed Date _____

- (2) Provides maximum practical assistance to employees to secure new employment as appropriate.

Completed Date _____

VI. FINANCIAL MANAGEMENT CHECKLIST (For Policy and Procedures see HB 19)

This checklist outlines some general and some specific procedures for closing a mission controller office and transferring the financial records and responsibilities to a regional center. There are no "typical" missions when it comes to close out.

The USAID/W approved Program Close Out Plan and Schedule should be a working document in the orderly close down of financial activities at the mission. It is also important to consult the termination provisions of the bilateral agreement, project/activity agreements, trust fund agreements, contracts, grants, etc. to determine any special procedures that may be necessary.

The Office of Financial Management (M/FM) in Washington will designate another mission or office to assure responsibility for residual Controller functions and will advise other missions of the close out and the name of the mission or office assuming residual financial functions. The action of designating another mission should take place at the time of approval of the Program Close Out Plan and Schedule.

AUDIT MANAGEMENT

Have all open audit recommendations been followed-up and reasonable attempts made to close them?

Completed Date _____

PIPELINE REVIEWS

1. Have detailed listings of all unliquidated obligations been prepared and continually updated to assist in the final close out?

Completed Date _____

2. Have activity pipeline reports, PO6B and A05, been issued to help identify slow moving activities and funds to appropriate mission officials?

Completed Date _____

3. Have steps been taken to insure that the 1311 process includes participation of activity officers and communication with vendors and contractors?

Completed Date _____

4. Has the activity portfolio been reviewed recently by mission management to identify potential deob amounts?

Completed Date _____

5. Have uncommitted earmarks and commitment reservations been reviewed to insure validity and sound activity management?

Completed Date _____

6. Is the list of open reservations current?

Completed Date _____

CLAIMS AND LITIGATION

Have necessary arrangements been made for continuing communications among local counsel, the US Embassy and USAID?

PROPERTY

1. Review the real property ledger and personal NXP ledgers for completeness. Are all the receiving and disposal reports being posted on a current basis?

Completed Date _____

2. Has a current reconciliation been made with the EXO records?

Completed Date _____

Undertake a physical inventory? Convene a survey board to take actions as a result of the physical inventory.

Completed Date _____

3. Review property disposals. Is excess OE property sold by public auction to maximize return to the USAID property replacement account?

Completed Date _____

4. Has the final U-754/1 been filed?
Completed Date _____

REPORTING

1. Are SF 1221s on disbursement transactions being received, reconciled promptly, and reported on the U-101?
Completed Date _____
2. Are procedures in place to ensure receipt and reconciliation of 1221's from all potential USDOs?
Completed Date _____
3. Are copies of all recent reports maintained and readily accessible for reference?
Completed Date _____
4. Is appropriate follow-up action taken on unaccepted AOCs (outgoing and incoming)?
Completed Date _____
5. Are trust fund reports submitted in accordance with the trust fund agreement?
Completed Date _____
6. Check FM's listing of cumulative G-2 balances. Are steps being taken to reconcile the differences identified?
Completed Date _____
7. Review outstanding suspense accounts amounts. Are outstanding amounts being cleared promptly? Does missions's net/reconciling amount agree with M/FM/CARD totals?
Completed Date _____
8. Review mission PFAR reports and unliquidated balances on the P06B report with the quarterly DA01 report. Are differences being reported to FM?
Completed Date _____
9. Are internal generated reports prepared and distributed to mission staff for their use?
Completed Date _____
10. Have final financial reports been prepared and submitted to USAID/W?
Completed Date _____

TRUST FUNDS

1. Has the mission developed a budget for OE trust fund to cover all obligations to be paid from these accounts and made plans to return any excess to the host government?
Completed Date _____
2. Has the mission budgeted for program trust fund requirements during the close out period?
Completed Date _____
3. Has the mission corresponded with the host government about disposition of property funded with trust funds?
Completed Date _____

4. Are all costs being charged to trust funds allowable under the agreement? Is mission maximizing use of trust funds?

Completed Date _____

5. Are trust fund reports submitted in accordance with the trust fund agreement?

Completed Date _____

6. Have procedures been established to manage trust fund billings and collections? (Trust fund billings are not included in the U-141 Report).

Completed Date _____

OPERATING EXPENSES

1. Has the mission given the required six months notice of withdrawal from FAAS services? Has responsibility been assigned to review the FAAS workpapers and workload counts?

Completed Date _____

2. Are lease agreements being properly terminated and advance payments held to a minimum?

Completed Date _____

3. Are LQA and educational allowances provided in advance and if so, have employees submitted documentation to support the total amount provided?

Completed Date _____

4. Is there a system in place to monitor the collection of refunds that USDHs receive from insurance companies on costs incurred and initially paid by USAID for medical evacuations and have employees been requested to file timely?

Completed Date _____

5. Are salary, leave, severance, and other final payments to local employees covered under current-year budgets?

Completed Date _____

Advances

1. Have grants/coop advance holders been advised to remit interest earned on interest bearing accounts on a current basis? Has the mission issued B/Cs to grantees etc for overdue advances?

Completed Date _____

2. Have employees been informed in writing to file vouchers or otherwise clear up all advances over 30 days old?

Completed Date _____

3. Have adequate files been established to document the follow-up on overdue advances to host country recipients and contractors?

Completed Date _____

4. Are project officers being kept informed on the status of advances under their project(s)?

Completed Date _____

5. Are procedures in place to insure the timely transfer of copies of collection documents from the cashier whether it is JAO or USAID to insure proper accounting treatment of repayment of advances?

Completed Date _____

6. Has the mission reviewed or developed checkout procedure that precludes US (DHs and PSCs) employees departing post or FSNs terminating employment without clearing all outstanding advances with the controller.

Completed Date _____

7. Is the mission employing judicious and proper write off technique of advances occurs when cost of collection action will exceed anticipated proceeds? The proper method is to expense out the advance, issue the bill for collection (B/C), and then follow the B/C write off guidance.

Completed Date _____

8. During the last month of operation, has the mission assembled or reviewed and updated documentary file of all advances?

Completed Date _____

Accounts Receivable

1. Is the mission system of control adequate to provide for prompt billings and timely collections of all amounts due the USAID?

Completed Date _____

2. Are appropriate instructions and procedures issued to clearly identify the offices which have responsibility for issuing B/Cs?

Completed Date _____

3. Is a monthly report issued and distributed to management listing all of the outstanding B/Cs ?

Completed Date _____

4. Are USAID/W reports (Quarterly Status of Outstanding Billings Report) reconciled with USAID records and appropriate action taken on any differences?

Completed Date _____

5. Are there procedures to determine if billings are prompt and collections timely. Is there a system for vigorous follow-up on outstanding item?

Completed Date _____

6. Are interest and penalties assessed and collected? Are collections being credited to the proper account?

Completed Date _____

7. Are U-141 reports to FM timely and accurate?

Completed Date _____

8. Are procedures in place to bill for unofficial use of vehicles, telephones, etc.?

Completed Date _____

9. Are uncollectible accounts written-off when appropriate and in accordance with USAID procedures?

Completed Date _____

10. During the last month of operation, have copies of files on accounts receivable from foreign officials and private obligators (Report U-141a) that could become difficult to collect if USAID were to resume activities at a future date been sent to M/FM/CAR?

Completed Date _____

Cashier Operations

1. Have miscellaneous cash funds held by individuals other than Cashiers or Alternate Cashiers been identified for closing?

Completed Date _____

2. Have arrangements for the closing of cashier accounts at outlying posts as quickly as possible been made?

Completed Date _____

3. Are unannounced cash counts being conducted at least monthly and verified that the amount on hand agrees with the cashier's accountability with the USDO?

Completed Date _____

4. Review level of cashier's advance. Is it adequate? Are reimbursements requested at least weekly? Has the controller conducted a yearly analysis to determine if the current account is adequate to meet cash requirements? Is the current level excessive?

Completed Date _____

5. Are there any cash payments that exceed the limit for any one transaction? Are emergency payments limited to not to exceed \$3000 and are the transactions approved by the EXO?

Completed Date _____

Voucher Processing and Prompt Pay

1. Have local suppliers been advised to submit their invoices on a current basis?

Completed Date _____

2. Have employees been requested to submit pending travel claims for immediate settlement?

Completed Date _____

3. Have mission procurement staff been reminded to require all contractors/grantees to submit their invoices directly to the paying office?

Completed Date _____

4. Does the mission have a system that controls prompt payments and alerts the mission of potential late payments?

Completed Date _____

5. Review voucher processing procedures. Are controls adequate? Is there separation of duties to prevent fraud?

Completed Date _____

6. Is the system for obtaining administrative approval of vouchers and receiving reports adequate?

Completed Date _____

7. During the last month, have documentary files of all unpaid invoices, travel claims, contracts, etc been assembled and prepared for shipment to the new accounting station?

Completed Date _____

Loan Accounting

1. Are mission loan memorandum records current and reconciled with FM/LM reports?

Completed Date _____

2. Are there any 620Q problems? If so, does the mission have procedures in place to monitor the situation?

Completed Date _____

3. Has the controller established liaison with appropriate staff in the Embassy to monitor DOD debt?

Completed Date _____

4. Review any accruals against loan obligations to determine the appropriateness.

Completed Date _____

5. If loan repayments are being made locally, are payments being reported to FM/LM in a timely manner?

Completed Date _____

6. Have procedures for making and reporting participant accruals against loans been completed?

Completed Date _____

7. Have reporting problems identified by FM/LM been resolved?

Completed Date _____

8. Have complete, documentary files of all unpaid notices of payment due on loans been assembled for transferring to the new accounting station or loan servicing liaison officer?

Completed Date _____

9. Have borrowers been notified of the office assuming loan servicing responsibilities?

Completed Date _____

Payroll, FICA and Federal Income Taxes (FIT)

1. Review payroll procedures and systems for USPSCs. Are appropriate FICA and FIT withholding records for all U.S. citizen employees (including non-resident aliens holding "green cards") accurate? Are completed W-4's on file for each employee? Have final W-2s been issued for all USPSCs as they depart post?

Completed Date _____

2. Are quarterly 941 reports in one file and is sufficient information available in these files to answer any subsequent IRS inquiries?

Completed Date _____

3. Has the final 941 tax return notified the IRS that this is the final return and that subsequent actions are to be assumed by the designated mission?

Completed Date _____

4. Have final reports of FSN employees who are covered by Civil Service Retirement been prepared and submitted to USAID/W FM payroll office?

Completed Date _____

5. Have any final returns required been filed with local tax authorities notifying them of FSN employees who will be terminated?

Completed Date _____

6. Have payments been made to non-personnel service contractors and U.S. citizens employed under purchase orders reported by 1099's to the IRS?

Completed Date _____

7. Have 1099's been issued for allowances and benefits paid directly by the USAID (including property or facilities furnished in-kind or paid to third parties) to U.S. citizen employees of institutional contractors or PASAs (exclude USDH or USPSCs)?

Completed Date _____

8. Have costs for final FSN salary and benefit payments been determined and scheduled to assure that check are available on date of termination?

Completed Date _____

9. Have Forms 760-23 (projected leave) been obtained from USDH employees prior to their departure from post?

Completed Date _____

Local Currency Management

1. Are timely audits being conducted of the special accounts and end uses when required and are plans in place to continue this monitoring/oversight function?

Completed Date _____

2. Have the responsible host country agencies charged with accounting and reporting on host country-owned local currency been notified of the new location to send the reports?

Completed Date _____

3. Are special accounts established and the responsible agency reporting to the mission in accordance with the agreement(s)?

Completed Date _____

4. Have the appropriate accounting records to verify amounts deposited, withdrawals, and balance on hand been compiled and prepared for forwarding to the new accounting station?

Completed Date _____

5. Review reporting to FM via the U-205 Report. Is the report being prepared inclusive of all types of local currency activities and submitted in a timely matter?

Completed Date _____

MACS and Accounting Records

1. If the mission is served by a regional accounting center, have arrangements been made for timely receipt of MACS reports?

Completed Date _____

2. If MACS is installed on site, has the potential turnover of critical staff been taken into consideration in continuing running the system?

Completed Date _____

3. Central security concerns of MACS are data integrity, prevention of unauthorized use of funds, and data availability and integrity. Are security issues being reviewed as the phasedown continues?

Completed Date _____

4. Review continued implementation of MACS. Are source documents well maintained? Review internal controls and separation of duties as phase down proceeds.

Completed Date _____

5. Review the procedures for issuance and control of user IDs and passwords. Are users being taken off the system as they leave the mission and are passwords being changed every three months?

Completed Date _____

6. Review the disaster recovery and continuity of operations plan for the post. Is the plan up-to-date and covers what must be done, when it must be done, who must do it, how it should be done, and what is needed to do the job, as it relates to the controller's operations?

Completed Date _____

7. Has a determination been made where the off-site MACS backup tapes are kept at post and how often tapes are sent to this site?

Completed Date _____

Transfer of Functions of Records

1. Have plans been made to transfer mission Controller files and records to the new accounting station?

Completed Date _____

2. Have periodic backup tapes of MACS database been made with one stored at post and the other forwarded to the new accounting station? Has the final tape been sent to M/FM/FO in Washington?

Completed Date _____

3. Have mission controller books, files, and records been review to determine that there is sufficient detail to permit the receiving USAID mission or office to perform the residual or required financial functions?

Completed Date _____

4. Has a memorandum to the receiving mission or office (Handbook 23, Ch. 13, Exhibit A), plus a complete listing of all books, records, and files being transferred, with a copy to USAID/W, certifying the specific actions required and including the following verification statement been prepared?

Completed Date _____

"I attest to the correctness and completeness of the books, files, and records being transferred from my responsibility to the USAID/_____Controller's responsibility. The financial management close out procedures have been performed according to USAID ADS chapter 527, with the exception of the disclaimers and qualifications noted above."

5. Has the receiving mission assisted in the smooth transfer of financial operations to avoid, to the extent possible, a disruption of service and reviewed the complete listing of all books, records, and files against items actually received to ascertain that no items are missing in transit?

Completed Date _____

Miscellaneous

1. Has FM been requested to advise banks who have issued letters of credit that the mission is scheduled to close on a given date? Are all letters of credit against USAID letters of commitment reconciled and the bank advised of the contact point for all communications/correspondence?

Completed Date _____

2. Do cash transfer or non-project assistance agreements require a dollar special account? Are systems in place to ensure that the balance of such accounts are being disbursed and used prior to the mission closing?

Completed Date _____

3. Has the mission requested FM to discontinue all disbursements under non-project assistance agreements and cease all USAID/W disbursements under direct financing?

Completed Date _____

4. If the mission operates a guest house, are operations scheduled to close and funds accounted for as early as possible before closing?

Completed Date _____

5. Has FM been requested to provide the mission with a listing of all outstanding AOCs and to keep the mission informed monthly by FAX of all payments made on their behalf?

Completed Date _____

6. Have addresses, phone numbers, or contacts for mission employees been compiled and furnished to FM?

Completed Date _____

VII. PROCUREMENT AND SUPPLY CHECKLIST (For Policy and Procedures see ADS 300)

USAID Mission Responsibilities

1. Determine commodity requirements under close out schedule.

Completed Date _____

2. Amend or terminate mission procurement or assistance instruments in order to ensure adequate but not excess commodities and/or services until the close out date.

Completed Date _____

3. Review open and blanket purchase orders to determine need for cancellation, revised delivery schedule, or other appropriate actions.

Completed Date _____

4. Curtail all new procurement other than for minimum needs through the final close out date.

Completed Date _____

5. Check and update procurement files for:

- (1) open actions;
- (2) claims;
- (3) warranties and titles;
- (4) inventory records;
- (5) receiving and inspection reports; and
- (6) disposition instructions of commodities, spare parts.

Completed Date _____

6. Determine disposition of procurement and supply files.

Completed Date _____

7. Coordinate contract/grant audits with M/OP/PS/CAM.

Completed Date _____

8. Complete all contract close out requirements including technical office and Controller review prior to close out certification by responsible contract officer.

Completed Date _____

9. Consider transfer of residual actions and contract/grant administration.

Completed Date _____

VIII. PERSONAL PROPERTY CHECKLIST (For Policy and Procedures see Handbook 23, Chapter 4)

1. Inventory all NXP personal property titled in USAID: issued/stored; program/administrative; appropriated/trust-funded; expendable/ non-expendable; property on loan; and contractor procured property.

Completed Date _____

2. List quantity, description, and condition code (Handbook 23, Ch. 4, 6 FAM 220, Exhibit 227.3c) of expendable and non-expendable property separately by object class on Form 5-73, Personal Property Disposal Record, and OF, 132, Property Disposal Authorization and Survey Report using separate forms for OE, program and trust funded property. Send lists to M/AS/OMS. Separate lists are also needed for ADP (See Redistribution Checklist in item VIII below.) and IG/SEC/PS/SS.

Completed Date _____

3. List passenger and non-passenger vehicles on a separate Form 5-73.

Completed Date _____

4. Dispose of OE property in accordance with the order of priority described in detail in Handbook 23, Ch. 4, App 4A, 6 FAM 227.3. All OE property is considered replacement property and is not to be designated excess. (If the condition of personal property is classified at or below 2, 5, 6, 8 and X, such property is to be disposed through sales and not redistributed to other missions): NOTE: Because of our continuing OE shortages, OE funded property is to be redistributed or sold. Grant-in-Aid, etc., are to be viewed as an exception warranting a strong justification.

(1) Redistribution to other USAID missions: Forward to M/OMS circularization to other missions in the area a list of property in condition good enough to warrant the cost of packing and shipping.

(2) Transfer to Other U.S. Government Agencies: Transfer property to other U.S. Government agencies overseas, with reimbursement set at fair market value (U.S. or local currency).

(3) Commercial Sale: Conduct sale by sealed bid or auction (retail or negotiated sale only when Property Disposal Officer can justify as being in best interests of the Government), depositing proceeds to the 72-F-3845 account, OE, Program, Project, or Trust Fund property accounts.

(4) Transfer to Cooperating Government: Transfer to the cooperating government in the form of a project contribution or Grant-in-Aid using the format found at Handbook 23, Ch. 4, Personal Property Management.

(5) Donation: Donate to institutions and organizations eligible to receive donations as specified in Handbook 23, Ch. 4, App 4A (2 FAM 227.3-5).

(6) Destruction or Abandonment: Utilize this method when all else fails.

Completed Date _____

5. Dispose of trust-funded property in accordance with the terms and conditions of the Trust Agreement or other documents of understanding; generally, all personal property procured with trust funds will either revert to the cooperating government, or be sold with proceeds turned over to the cooperating government.

Completed Date _____

6. Dispose of all property in the custody of contractors which is titled in USAID in accordance with the procedures set forth for OE property above.

Completed Date _____

7. Dispose of project-titled property in accordance with the terms and conditions of the project agreement.

Completed Date _____

VARIOUS NXP PROPERTY REPORTS TO BE COMPLETED FOR SUBMISSION TO M/AS/OMS (For Policy and Procedures see Handbook 23 and appropriate ADS Chapters.)

NXP Property Reports

1. Form AID 5-73: Property Disposed of During FY {In section G, replace object class 312 by 313}

Completed Date _____

2. Form OF-132: Report of Disposal of USAID Property {Note: this is no longer required to be sent to M/AS/OMS, but since mission is closing, please send it with the AID 5-73}

Completed Date _____

3. Capitalized Property Report: {Submit a negative report showing there is no longer capitalized property at post}

Completed Date _____

Motor Vehicle Reports

Send the following reports to (M/AS/OMS):

1. AID 5-197: Motor Vehicle Record - Use revision 4/92 only. Required when an OE-funded vehicle disposed/redistributed.

Completed Date _____

2. Annual Mission Motor Vehicle Inventory: Forward memorandum to M/AS/OMS/PM with a complete description of method of disposal, whether redistribution to another USAID mission; or transfer to another USG agency; or sale, and if sold, amount of proceeds less any commissions or sales expenses; if sold for scrap, specify the amount received; if abandonment is applicable, provide full explanation as to why. (Note: include copy of last year's Mission Motor Vehicle Inventory System printout (a copy may be obtained from OMS upon request) and show individual disposal dates. Memo should contain statement that the form(s) AID 5-197 (4/92) were forwarded to OMS.

Completed Date _____

3. Form SF-82: Agency Report of Motor Vehicle Data: Should be completed up to date of disposal of last vehicle (include with memo described above).

Completed Date _____

4. COBRA Report: Operating Costs for OE Vehicles should include all costs up to disposal date for each vehicle.

Completed Date _____

MOTOR VEHICLE RECORD FOLDER:

The sending mission should ensure that the complete Motor Vehicle Record File is forwarded to the receiving mission to which the vehicle was redistributed.

Completed Date _____

USAID MISSION DIRECTOR RESIDENCE

1. Representational Items: As early as possible, provide detailed list of all representational items (glassware, flatware, hollowware, china) including pattern, condition, quantity, as well as availability date to OMS/PM.

Completed Date _____

2. Inventory: Memorandum to M/AS/OMS/OPM required stating disposition of all property sold or redistributed, including all property disposal documentation copies. Memo must include certification that Director's inventory has been zeroed.

Completed Date _____

3. Report of Annual Cost of Operating Residence: Forward standard report format to M/AS/OMS/PM covering expenses through termination date of residential lease, or date of departure of Director, if property is owned, whichever occurs first.

Completed Date _____

IX. DISPOSAL/REDISTRIBUTION OF ADP EQUIPMENT (For Policy and Procedures see Handbook 23, Chapter 4.)

Due to the increasing number of mission closings and downsizings and the time-sensitive value of ADP equipment, the following checklist is being provided to expedite redistribution of ADP Equipment/Software/Supplies to where it is most critically needed.

The Agency goal, and one of the primary reasons for the development of detailed mission operational and program closeout plans, is to ensure efficient and timely disposal of all property (real and personal, including ADP NXP and ADP EXP) by the closing date of each mission. To meet this goal, priority must be given to preparation of an NXP inventory of items available for redistribution, sale or transfer. This is especially important for ADP NXP as this will effect receiving missions' ability to handle additional workload and requires advance planning, particularly for the VSAT and RS6000.

Please note that the designation for NXP is not "excess property" (though it may be excess to a particular mission's need), but rather "replacement property." Replacement property means such property is routinely replaced upon conclusion of the property life cycle. Proceeds from the sale of replacement property are returned to USAID and are used for property acquisition in the following fiscal year.

In accordance with Handbook 23, Chapter 4, M/AS/OMS is responsible for redistribution of all Agency property including ADP equipment. However, due to the highly technical nature of the CORE/VSAT and related equipment/software, OMS works closely with IRM to determine where these specific items should be transferred. For this reason, missions are asked to include M/IRM/CIS on e-mails/cables sent to OMS regarding transfer of ADP equipment.

The following checklist is to be used for disposal/redistribution of ADP equipment:

1. Executive Officers in coordination with system managers:

(1) Prepare an inventory of all ADP equipment (preferably on Lotus 1,2,3 spreadsheet) to be transferred/sold divided between redeployable and non-redeployable equipment. Inventory should provide a complete description of item (type of equipment, make, model, version, serial no., whether DOS or Windows; LAN or non-LAN, number of nodes, etc.) quantity, general condition, and when items will be available for redistribution.

Completed Date _____

(2) Transmit completed list to M/AS/OMS and M/IRM/CIS, and also include it in the Closeout Plan in the case of closing missions.

Completed Date _____

(3) Once OMS and IRM has determine where items will be transferred and notify EXO's or other designated individuals of both the sending and receiving missions, EXO at losing post is to arrange and confirm all necessary shipping arrangements, and promptly completing required documentation/deletion from property records.

Completed Date _____

(4) Receiving mission is to provide funding for packing and shipping charges and for completing required receipt documentation and adding equipment to Mission inventory.

Completed Date _____

2. Executive Officers in coordination with system managers or other individuals as appropriate:

For Redeployable Equipment (Redeployable equipment includes Core equipment and current Agency standard equipment. Core equipment is hardware and software associated with core operations

of the LAN, UNIX/RISC boxes and VSAT, including spare parts and supplies that were procured in direct support of LAN/UNIX/RISC/VSAT equipment. LAN core equipment can in some cases apply to 486 PCs already set up to work on the LAN. When redeploying/selling servers, reformat hard drive to remove all OS and application software. Receiving mission will rebuild to their specific needs.)

(1) Redistribute Core equipment as a complete package. It is necessary that M/IRM/CIS have at least eight weeks lead time to redeploy VSAT and RS600. An IRM direct-hire and/or contractor will handle the redeployment of all VSAT and RS6000 equipment.

Completed Date _____

(2) Transmit to M/AS/OMS with a copy to M/IRM/CIS all disposal documentation (AID5-73 and OF-132).

Completed Date _____

NOTE: Core Software--if software is transferred to another mission or USG agency, the receiving agency is bound by the licensing agreement and is responsible for notifying the software company of the change in agency and address. No fees are applicable for such redistribution to another mission or transfers between USG agencies.

For Non-Redeployable ADP Equipment (Sale or Transfer)(Non-redeployable ADP equipment is equipment that is no longer required by the Agency and includes: PCs, HP/II Laser Jet Printers and older model printers, LAN Servers with the small drive capacity (33) Wang Systems.)

(1) Offer items that are not current Agency standard to other USG agencies at post at fair market value and/or sold. Trade-ins can also be effected locally as long as all local laws, taxes, duties or bilateral agreements are respected.

Completed Date _____

(2) Return all options and OS keys to IRM/TCO via pouch when a LAN Server is to be auctioned or transferred to another USG agency.

Completed Date _____

(3) Sell 386 PCs locally as a system (CPU, monitor, keyboard, and printer) whatever brings the most money. Before selling,

- Reformat or erase all operating systems' hard disk drives and application software and data files.

Completed Date _____

- Old and obsolete versions of software should be destroyed.

Completed Date _____

- Remove 3COM EtherLink III Network Interface Cards (model 3C509-TP for 10BASE-T and dispose.

Completed Date _____

For WANG VS/OIS Equipment and Spare Parts:

(1) Establish whether a local market exists for the sale of WANG OIS/VS equipment/spare parts and/or whether other USG agencies at post have interest in acquiring the equipment/spares at fair market value. If other USG agencies will not purchase at fair market value, sell on local market.

Completed Date _____

(2) If it is determined that there is no local market value for the equipment/spares, and State or another agency has expressed interest, property can be transferred following 6 FAM 227.3-2(a).

Completed Date _____

(3) Concurrently advise M/AS/OMS of the intent to conduct an inter-agency transfer of WANG VS/OIS equipment, and include a complete, itemized list of all equipment/spares, detailed quantities, part numbers and unit/extended/total acquisition costs (not present market value).

Completed Date _____

For Disposal by Grant-in-Aid or Project Contribution:

Obtain M/AS/OMS's written concurrence and provide strong justification from the mission. It is inconsistent with appropriation regulations to augment one type of appropriation by another. If redistributed to a project, the proceeds from the final sale of the NXP are not returned to USAID but to the host country.

X. REAL PROPERTY CLOSE OUT CHECKLIST (For Policy and Procedures see ADS Chapter 535)

Leased Property

1. With the objective of closing the lease portfolio with a minimum of disruption to Mission operations, develop a list of all leased property and designate each lease for termination through one of the following methods: normal expiration, under the terms of the Diplomatic Escape Clause, or assignment to another Government agency or other qualified lessee.

Completed Date _____

2. Consider the terms of your various leases and the departure schedules of the Mission's employees when developing this list. To avoid unnecessary moves of employees, try to negotiate short term extensions of any leases on which the expiration dates do not correspond to the scheduled departure of the occupant. Before trying to execute any terminations under the Diplomatic Escape Clause ensure that the lease contains such a clause, and that its provisions are applicable to your situation. All leases are supposed to have a Diplomatic Escape Clause, but not all do.

Completed Date _____

3. Most of our overseas leases differ from those we are used to in the States. They are what we call a net lease meaning that we lease the premises in a given state and are responsible for returning them in the same state. In most cases this is what is called a rentable condition, i.e., painted, cleaned and ready for the next tenant to move into. In addition, most leases give us authority to make alterations provided that we restore the premises to their original condition. Negotiating restoration can be very tricky business. Before entering such negotiations, it is recommended that you prepare by doing the following:

(1) Read the lease and be aware of its terms.

(2) Be sure you understand what is customary on the local rental market.

(3) Search your files and question FSN staff to get a clear picture of the state of the premises when the USG took possession.

(4) While the lease may require that the premises be restored to their original condition, not all changes made by the Government are completely unique to our purposes. There are times when they

greatly enhance the value of a property and should be considered an improvement rather than an alteration requiring restoration. An example would be burglar bars installed on a house in a crime-prone area. When this is the case use the improvement as a bargaining tool and try to leave the bars in place in lieu of performing other restoration.

(5) The USG is not responsible for restoring damage to leased property not caused by the Government or its agents such as: natural disasters, earthquake, war, civil disturbance, fire (not the fault of the Government or one of its employees) or other casualty.

(6) In most instances it is easier and cheaper for the mission to negotiate a cash settlement rather than effecting restoration. However, this too can be a valuable negotiating tool. Most landlords want cash settlements and will agree to smaller settlements if we threaten to contract for the work rather than pay cash.

4. Ensure that all advance rent payments are taken into account when closing out the leases. Payments that are not actually refunded can be applied against the restoration settlement or other payments that might be due the landlord as a result of the lease termination.

Completed Date _____

5. Ensure that all agreements to terminate leases are documented with a termination and acquittance document executed by both parties to the lease. A sample form can be found in 6 FAM 734.5.

Completed Date _____

M/AS/OMS has experienced Executive Officers on their staff ready to assist missions with all matter associated with the disposition of leases.

6. All lease files active at the time the decision to close the mission was rendered should be shipped back to M/AS/OMS via registered pouch. Please include copies of all termination letters and termination and acquittance documents.

Completed Date _____

Owned Property

1. Submit to M/AS/OMS a list of all Government owned properties estimating their current market value, and give an assessment of the local real estate market along with your recommendations for disposal.

Completed Date _____

2. After reviewing 6 FAM 780, "Disposition of Government Owned and Long Term Leased Property," organize the sale of those properties designated for disposal in consultation with M/AS/OMS and your RLA. Conduct the sale(s) and document them with copies of all contracts and other pertinent documents, including copies of the OF-158 General Receipt Form issued for the proceeds of sale. All sales proceeds from properties originally purchased with 636(c) (OE) funds should be deposited to Treasury Account 72 X 4175. When completed, the sales files should be forwarded to M/AS/OMS.

Completed Date _____

VARIOUS REAL PROPERTY REPORTS TO BE COMPLETED FOR SUBMISSION TO M/AS/OMS (For Policy and Procedures see Handbook 23 and appropriate ADS Chapters)

USAID-Leased Property (short- & long-term, functional and residential space)

1. Send memo to M/AS/OMS listing all terminated leases (including short- and long-term and functional and residential), specifying lease numbers and dates (in lieu of U-450).

Completed Date _____

2. Obtain M/AS/OMS approval to sign termination agreements on functional space leases; ensure executed Termination and Acquittance Agreements are included in all lease files. Please ensure that ALL Termination and Acquittance Agreements include the additional provision that all financial obligations under the lease have been fully met by USAID (GC-approved language will be forwarded to missions at a later date). Request approval from Regional EXO or M/AS/OMS.

Completed Date _____

3. Forward ALL lease files for both functional space and residential property to M/AS/OMS, including copies of O/FM payment vouchers, especially for final payment, and mail via registered official pouch mail to the attention of M/AS/OMS.

Completed Date _____

Real Property (USG-owned)

1. Sale or transfer of USG-owned real property must be coordinated as early as possible with M/AS/OMS. ALL real property original documents and complete files must be forwarded to M/AS/OMS.

Completed Date _____

XI. RECORDS MANAGEMENT CHECKLIST (For policy and procedures see ADS Chapter 502)

1. Maintain all classified and administratively controlled records separately from unclassified files.

Completed Date _____

2. Maintain updated vital records plan for the disposition of records and send copy to the Agency's Record Management Officer (M/AS/ISS).

Completed Date _____

For current files:

- (1) Mark Official Files with yellow-banded labels showing retention period.

Completed Date _____

- (2) Mark Working Files with green-banded labels and locate them in separate file drawers, if possible.

Completed Date _____

3. To prepare for disposal of inactive official files:

- (1) Pack in record shipping boxes (size: 15"x12"x10").

Completed Date _____

- (2) Separate Subject files from Case files.

Completed Date _____

- (3) Pack "Permanent folders" separately from those authorized for eventual destruction.

Completed Date _____

- (4) Pack classified files separately from unclassified files.

Completed Date _____

- (5) Pack items with like retention periods together.
Completed Date _____
 - (6) Pack records in their original folders in the same order as they were in file drawers, all folders facing the same direction.
Completed Date _____
 - (7) Combine boxes into groups with the same disposition date.
Completed Date _____
 - (8) List each box by folder title on SF 135A, Records Transmittal and Receipt, available from M/AS/ISS/RM.
Completed Date _____
 - (9) Mark boxes to show the disposal authority and actual destruction date of their contents, eg., "27080, Excess Property Files, Destroy 9/30/98."
Completed Date _____
4. Establish a (short-term) local records storage area, within easy access, to house inactive files forwarded by files custodians and maintain the contents of this storage area as follows:
- (1) Organize boxes according to office of origin; e.g., Education Division, Program Office, etc.
Completed Date _____
 - (2) Edit shelf lists, check if retention periods are correct and clearly identified.
Completed Date _____
 - (3) Identify records that should be given priority in removal from post.
Completed Date _____
 - (4) Maintain a supply of records shipping boxes and SF 135A's for additional packing and listing of records during an emergency.
Completed Date _____
5. Consult with appropriate personnel to determine if selected records held by the mission will be needed by other missions, the U.S. Embassy, or other organizations assuming USAID residual functions.
Completed Date _____
6. Advise the Agency Records Management Officer (M/AS/ISS) of records to be transferred to other U.S. Government agencies and obtain clearances for the transfer of these records (no official files may be transferred other than to a U.S. Government institution without the approval of the Agency Records Officer).
Completed Date _____
7. Consult the U.S. Embassy Pouch Supervisor to determine the most effective and economical way to ship records, considering their security classification, volume and prevailing conditions at post.
Completed Date _____
8. Notify the U.S. Embassy Pouch Supervisor of probable dates and volume of records to be transported to USAID/W or other post through the courier service.
Completed Date _____

9. Arrange for the use of post destruction equipment to destroy records eligible for destruction.
Completed Date _____
10. Prepare a final accounting report of volume of records to include the following information:
 - (1) volume of records (cubic feet) in current file rooms and offices.
Completed Date _____
 - (2) volume of records (cubic feet) in staging, holding, and other storage areas.
Completed Date _____
11. Segregate and deliver to custody of a designated USAID officer those records determined necessary for performing residual functions.
Completed Date _____
12. Transfer records approved for transfer to the U.S. Embassy or another U.S. Government agency.
Completed Date _____
13. Identify official and working files eligible for destruction according to the Agency's Records Disposal Schedule in ADS 502, Agency Disposition Schedule.
Completed Date _____
14. Ship records to be retired to USAID/W following instructions contained in ADS 502, Part 1228.
Completed Date _____
15. Check the total volume transferred, destroyed, and shipped, against the volume indicated on the latest Files Maintenance and Disposition Plan, form AID 520-2 (box 4), to determine if any records have been overlooked, making every effort to locate the missing records and dispose of them properly.
Completed Date _____
16. Submit to the Agency Records Management Officer (M/AS/ISS) a final memorandum report of all actions taken, attaching the following:
 - (1) Description and volume of records selected for residual operations and of records transferred to other agencies;
 - (2) A copy of shelf lists (SF 135A) listing all records transferred to USAID/W;
 - (3) Final accounting of volume of records prepared.
Completed Date _____

XII. PARTICIPANT TRAINING CHECKLIST (For Policy and Procedures see ADS Chapter 253)

A review will be made of the following activities prior to the close out, and the phased close out or extension of training activities should be planned and arranged to include both USAID's bilateral training program for the country (sending participants to the United States and third countries); and USAID's third country training program for participants from neighboring countries.

Bilateral Program for the Closing Out USAID Mission

Financing

(1) Dollar Funds - Where necessary, dollar funds should be included to cover the costs of concluding essential third country and U.S. training which might not otherwise be met, including "pipeline" cases. These provisions should be covered in the mission's training or close out agreement with the recipient country.

Completed Date _____

(2) Local Currencies - In the pre-close out period, consideration should be given to provision of local currencies for use over a transitional period following the close out in that country for training the country's own nationals, as well as incoming participants from other countries in a region.

Completed Date _____

(3) Partially Financed Training - Training resources, program development and arrangements through USAID/W or a contractor in the U.S. and in third countries can be made available for partially financed training after the close out. These provisions should be included in a specific training agreement or in the closing agreement.

Completed Date _____

Selection Procedures and Regional/Centrally Funded Training Grants

The country should be encouraged to establish procedures to assure continued quality selection of participants for regionally or centrally funded training when the training is USAID financed.

Follow-up of Returned Participants

Interest in the participant's development does not end when he/she returns home. Follow up support whenever feasible should be explored with the United States Information Agency (USIA) prior to the close out date. The following activities should be reviewed:

(1) Technical Materials - Establishing a means for the receipt of professional publications and technical journals and magazines or newsletters written by and for returned participants.

Completed Date _____

(2) U.S. Cultural Presentations - Provide for the inclusion of returned participants in cultural and other activities sponsored by the U.S. and benefit to the host country.

Completed Date _____

Regional Use of Resources in the Country

G/HCD/HETS recommends actions to be taken to provide for the continuance of this program to countries that usually send participants to the closing out country. Sending countries may utilize host country services or contract with a local organization in the training country to backstop its participants.

The mission should also send to G/HCD/HETS and the regional bureau the following data report:

(1) The Bilateral Training Program (a list of those in training in the U.S. or third countries and those selected for future fully-funded training programs, who are in the pipeline.)

Completed Date _____

(2) The Third Country Training Program (those now in the country in training, or those who are in process but who have not yet arrived).

Completed Date _____

Post-Close Out Assistance

G/HCD/HETS also informs the United States Information Agency's Bureau of Educational and Cultural Affairs of the close out of USAID's training program.

Completed Date _____

XIII. FOR MISSIONS WITHOUT AN EXECUTIVE OFFICER

For a mission without an incumbent executive officer, a USAID/W Executive Officer may be sent on TDY for five to ten workdays or more, depending on the ability of the Embassy or other administrative support unit to fulfill close out duties. When circumstances warrant, TDY assistance may also be provided to a mission which has an Executive Officer at post.

1. The specific objective of this TDY would be to prepare a personal and real property close out plan in line with Checklists D and E, including, at a minimum:

- (1) An assessment of condition of personal property.

Completed Date _____

- (2) Recommendations on which other posts to notify of property availability.

Completed Date _____

- (3) Recommendations as to priority of items for disposal and priority of recipients.

Completed Date _____

- (4) An assessment of potential personal property disposal problems which may arise and proposed solutions.

Completed Date _____

- (5) An inventory of mission-owned and -leased buildings and residences, including trust funded real property.

Completed Date _____

- (6) A realistic schedule to terminate leases.

Completed Date _____

- (7) List of possible problems in terminating any leases.

Completed Date _____

- (8) Recommendations for disposal of Agency-owned real property.

Completed Date _____

2. The TDY Executive Officer can also assist the embassy Personnel Officer by identifying potential jobs for FAN employees as their positions are terminated.

Completed Date _____

3. A second TDY assignment consisting of four to eight weeks by a UNUSAID/W Executive Officer is normally necessary during final close out to help the Embassy or post Executive Officer implement the administrative portion of the close out plan. The TAY should be scheduled to commence after most of the USDA staff have departed post (allowing remaining personal and real property to be disposed of) and to

conclude when the Embassy or administrative support unit is able to complete the UNSAID property disposal plan without further assistance.

Completed **Date** _____

4. The Mission Director should designate the TAY Executive Officer as Disposal Officer for UNSAID property so that all UNSAID property disposal decisions will be formalized by an UNSAID employee. The appointment should be effective only during the TAY visit.

Completed **Date** _____